

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

v.

ELI KATZ,

*Defendant.*~~Consent~~

Order of Restitution

13 Cr. 328 (CS)

Upon the application of the United States of America, by its attorney, Jay Clayton, United States Attorney for the Southern District of New York, David A. Markewitz, Assistant United States Attorney, of counsel; the presentence investigation report; the defendant's conviction on Counts One and Two of the Information; the defendant's consent to the entry of this Order; and all other proceedings in this case, it is hereby ORDERED that:

**1. Amount of Restitution**

ELI KATZ, the defendant, shall pay restitution in the total amount of ~~\$10,970,146.50~~, pursuant to 18 U.S.C. § 3663(a)(3), to the victims of the offenses charged in Counts One and Two. The names, addresses, and specific amounts owed to each victim are set forth in the Schedule of Victims, attached hereto as Schedule A. Upon advice by the United States Attorney's Office of a change of address of a victim, the Clerk of Court is authorized to send payments to the new address without further order of this Court.

**A. Joint and Several Liability**

Restitution is not joint and several with other defendants or with others not named herein.

**B. Apportionment Among Victims**

Pursuant to 18 U.S.C. § 3664(i), all nonfederal victims must be paid before the United States is paid. Restitution shall be paid to the victims identified in the Schedule of Victims, at-

\* representing \$3,800,417.46 owed to the IRS  
Dept of Taxation & Finance,  
\$7,169,729.04 owed to the  
Internal Revenue Service, and  
\$183,715 owed to the 8  
car dealerships listed on Schedule A

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tached hereto as Schedule A, on a pro rata basis, whereby each payment shall be distributed proportionally to each victim based upon the amount of loss for each victim, as set forth more fully in Schedule A.

## **2. Schedule of Payments**

Pursuant to 18 U.S.C. § 3664(f)(2) (incorporating § 3572), in consideration of the financial resources and other assets of the defendant, including whether any of these assets are jointly controlled; projected earnings and other income of the defendant; and any financial obligations of the defendant; including obligations to dependents, the defendant shall pay restitution in the manner and according to the schedule that follows:

The total amount of restitution is due immediately; however, in the interest of justice, restitution will be payable in installments pursuant to 18 U.S.C. § 3572(d)(1) and (2). Those installments shall be as follows:

- The defendant will commence monthly installment payments of at least 15% percent of the defendant's gross income, payable on the 15th of each month.
- The defendant shall liquidate 80% of the retirement account held in his wife's name by no later than one month from the date of this Order. By no later than two months from the date of this Order, the defendant shall pay the entirety of the sale proceeds, minus any taxes due from the sale, towards restitution.
- The defendant shall make a lump sum payment of \$750,000 by no later than eight months from the date of this Order. That amount is in addition to and above (i) the monthly installment payments related to the defendant's gross income; and (ii) the amount of restitution paid through the sale of the retirement account.

This schedule is without prejudice to the Government taking enforcement actions, pursuant to 18 U.S.C. §§ 3613 and 3664(m)(1)(A), to the extent warranted.

### 3. Payment Instructions

The defendant shall make restitution payments by certified check, money order, or online. Instructions for online criminal debt payments are available on the Clerk of Court's website at <https://nysd.uscourts.gov/payment-information#PaymentofCriminalDebt>. Checks and money orders shall be made payable to the "SDNY Clerk of Court" and mailed or delivered to: United States Courthouse, 500 Pearl Street, New York, New York 10007 - Attention: Cashier, as required by 18 U.S.C. § 3611. The defendant shall write his/her name and the docket number of this case on each check or money order.

Because restitution is owed to the Internal Revenue Service and the New York State Department of Taxation and Finance, the Clerk's Office shall forward all apportioned restitution payments to the below addresses within 30 days of receiving said payments from the defendant:

IRS - RACS  
Attn: Mail Stop 6261, Restitution  
333 W. Pershing Ave.  
Kansas City, MO 64108

New York State Department of Taxation & Finance  
Attn: Internal Affairs  
W A Harriman Campus  
Building 8, Room 45  
Albany, NY 12227

*The clerk shall do the same for the portions of the payments owed to the dealerships listed on Schedule A*

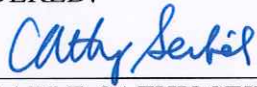
### 4. Change in Circumstances


The defendant shall notify, within 30 days, the Clerk of Court, the United States Probation Office (during any period of probation or supervised release), and the United States Attorney's Office, 86 Chambers Street, 3rd Floor, New York, New York 10007 (Attn: Financial Litigation Program) of (1) any change of the defendant's name, residence, or mailing address or (2) any material change in the defendant's financial resources that affects the defendant's ability to pay restitution in accordance with 18 U.S.C. § 3664(k).

5. Term of Liability

The defendant's liability to pay restitution shall terminate on the date that is the later of 20 years from the entry of judgment or 20 years after the defendant's release from imprisonment, as provided in 18 U.S.C. § 3613(b). Subject to the time limitations in the preceding sentence, in the event of the death of the defendant, the defendant's estate will be held responsible for any unpaid balance of the restitution amount, and any lien filed pursuant to 18 U.S.C. § 3613(c) shall continue until the estate receives a written release of that liability.

SO ORDERED:

  
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HONORABLE CATHY SEIBEL  
UNITED STATES DISTRICT JUDGE

  
\_\_\_\_\_  
DATE